

DAFTAR PUSTAKA

- Agoes, Sukrisno. 2011. Etika Bisnis dan Profesi. Jakarta: Salemba Empat.
- Akbar, Taufiq. Kajian Kinerja Profitabilitas Bank pada Perspektif Bank Umum Berdasarkan Kegiatan Usaha (BUKU) Studi Empiris pada Momen Penurunan Profitabilitas Bank-Bank di Indonesia. Ponorogo: Uwais Inspirasi Indonesia, 2019.
- Ananda, Chintya Zara dan NR, Erinos. “Pengaruh Islamic Corporate Governance dan Islamic Corporate Responsibility Terhadap Kinerja Perbankan Syariah.” Jurnal Eksplorasi Akuntansi 2, No.1 (2020): 2067.
- Abdallah, M. B., & Bahloul, S. (2021). Disclosure, Shariah governance and financial performance in Islamic banks. *Asian Journal of Economics and Banking*.
- Buallay, Amina (2019). Corporate governance, Sharia’ah governance and performance. *International Journal of Islamic and Middle Eastern Finance and Management*, 12(2), 216–235. doi:10.1108/IMEFM-07-2017-0172
- Aslam, Ejaz; Haron, Razali (2020). Does corporate governance affect the performance of Islamic banks? New insight into Islamic countries. *Corporate Governance: The International Journal of Business in Society*, ahead-of-print(ahead-of-print), -. doi:10.1108/CG-11-2019-0350
- Aprianti, Siska. “Pengaruh VACA, VAHU dan STVA Terhadap Nilai Perusahaan pada Perusahaan Perbankan yang Terdapat di BEI.” *Jurnal Riset Terapan Akuntansi 2*, No. 1 (2018): 75-76.
- Ariandhini, Jielend. “Pengaruh Corporate Governance Terhadap Profitabilitas Bank Umum Syariah (BUS) Indonesia Periode 2011-2016.” *Jurnal Ekonomi Syariah 4*, No. 1 (2019): 104.
- Arayssi, Mahmoud; Jizi, Mohammad Issam (2018). Does corporate governance spillover firm performance? A study of valuation of MENA companies. *Social Responsibility Journal*, (), SRJ-06-2018-0157-. doi:10.1108/SRJ-06-2018-0157
- Basya, M. M. (2018). The international journal of applied business tijab. *The International Journal of Applied Business Tijab*, 2(April).
- Bustamam, B., & Aditia, D. (2016). Pengaruh Intellectual Capital, Biaya Intermediasi dan Islamicity Performance Index Terhadap Profitabilitas Syariah di Indonesia. *Jurnal Dinamika Akuntansi dan Bisnis*, 3(1), 17-25.
- Bontis, N., Keow, W. C. C., & Richardson, S. (2000). Intellectual capital and business performance in Malaysian industries. *Journal of intellectual capital*. Fadri, Zainal dan

- Wahidahwati. "Pengaruh Intellectual Capital Terhadap Profitabilitas dan Produktivitas Pada Perbankan Syariah di Indonesia." *Jurnal Ilmu dan Riset Akutansi* 5, No. 11 (2016): 3-4.
- Chowdhury, Leena Afroz Mostofa; Rana, Tarek; Akter, Mahmuda; Hoque, Mahfuzul (2018). Impact of intellectual capital on financial performance: evidence from the Bangladeshi textile sector. *Journal of Accounting & Organizational Change*, (), JAOC-11-2017-0109-. doi:10.1108/JAOC-11-2017-0109
- Chen, Hai Ming dan Ku Jun Li. 2005. The Role Of Human Capital Cost in Accounting. *Journal of Intellectual Capital*, Vol. 5 No. 1, pp. 116-130
- Dalwai, T. and Salehi, M. (2021), "Business strategy, intellectual capital, firm performance, and bankruptcy risk: evidence from Oman's non-financial sector companies", *Asian Review of Accounting*, Vol. 29 No. 3, pp. 474-504. <https://doi.org/10.1108/ARA-01-2021-0008>
- Dumay, J., Guthrie, J. and Puntillo, P. (2015), "IC and public sector: a structured literature review", *Journal of Intellectual Capital*, Vol. 16 No. 2, pp. 267-284.
- Freeman, Phillips, R. A., Barney, J. B., R. E., & Harrison, J. S. (2019). Stakeholder theory.
- Fariyah, S. M., & Setiawan, S. (2020). Determinan Intellectual Capital terhadap Profitabilitas di Bank Syariah: Pengujian Mediasi Kinerja Keuangan dan Kinerja Non Keuangan. *Jurnal Samudra Ekonomi Dan Bisnis*, 11(2). <https://doi.org/10.33059/jseb.v11i2.1996>
- Hamza, H. (2013). Sharia governance in Islamic banks: effectiveness and supervision model. *International Journal of Islamic and Middle Eastern Finance and Management* Vol. 6 No. 3, 2013 pp. 226-237. Emerald Group Publishing Limited 1753-8394 DOI 10.1108/IMEFM-02-2013-0021
- Hadiwijaya, R. C., & Rohman, A. (2013). Pengaruh intellectual capital terhadap nilai perusahaan dengan kinerja keuangan sebagai variabel intervening. *Diponegoro Journal of Accounting*, 446-452.
- Ho, C.S.F. and Mohd-Raff, N.E.N. (2019), "External and internal determinants of performances of Shariah and non-Shariah compliant firms", *International Journal of Islamic and Middle Eastern Finance and Management*, Vol. 12 No. 2, pp. 236-253. <https://doi.org/10.1108/IMEFM-08-2017-0202>
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS*, 25. Semarang: Badan Penerbit Universitas Diponegoro.

- Graham, J., Haidt, J., Koleva, S., Motyl, M., Iyer, R., Wojcik, S. P., & Ditto, P. H. (2013). Moral foundations theory: The pragmatic validity of moral pluralism. *Advances in Experimental Social Psychology*, 47, 55-130.
- Hamza, H. (2013). Sharia governance in Islamic banks: effectiveness and supervision model. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(3). <https://doi.org/10.1108/IMEFM-02-2013-0021>
- Hardianti, Nur Indah dan Agus Widarjono. "Dampak Penerbitan Sukuk dan Obligasi Konvensional terhadap Return Saham Perusahaan di Indonesia." *Jurnal Ekonomi dan Keuangan Islam* 3, No. 1 (2017): 46.
- Hartono, Nono. "Analisis Pengaruh Islamic Corporate Governance (ICG) dan Intellectual Capital (IC) terhadap Maqashid Syariah Indeks (MSI) pada Perbankan Syariah di Indonesia." *Jurnal Ekonomi Syariah* 10, No. 2 (2018): 261-264.
- Harris, D., & Helfat, C. E. (1998). CEO duality, succession, capabilities and agency theory: Commentary and research agenda. *Strategic Management Journal*, 19(9), 901-904.
- Hameed, S., Wirman, A., Alrazi, B., Nazli, M., & Pramono, S. (2004). Alternative disclosure and performance measures for Islamic banks. In *Proceedings: Conference on Administrative Sciences*, King Fahd University of Petroleum and Minerals: Saudi Arabia. 19-21 April
- Ihyaul Ulum. (2009). *Intellectual Capital: Konsep dan Kajian Empiris*. Yogyakarta: Graha Ilmu
- Islami, Nungky Wanodyatama. "Pengaruh Corporate Governance Terhadap Profitabilitas Perusahaan." *Jurnal JIBEKA* 12, No. 1 (2018): 55.
- Ismail. *Perbankan Syariah*. Jakarta: Prenadamedia Group, 2011.
- Khasanah, A. N. (2016). Pengaruh intellectual capital dan islamicity performance index terhadap kinerja keuangan perbankan syariah di Indonesia. *Nominal: Barometer Riset Akuntansi Dan Manajemen*, 5(1), 1-18
- Kurniawan, Muhammad. *Bank dan Lembaga Keuangan Syariah Teori dan Aplikasi*. Indramayu: CV Adanu Abimata, 2020.
- Lenap, Indria Puspitasari. "Pengungkapan Pendapatan Non Halal:PSAK 109 Vs Praktik." *Jurnal Ekonomi dan Bisnis* 3, No. 2 (2019): 113.
- Meilani, S.E.R. (2015). Hubungan Penerapan Good Governance Business Syariah Terhadap Islamicity Financial Performance Index Bank Syariah Di Indonesia. *Syariah Paper Accounting FEB UMS. Seminar Nasional dan The 2nd Call for Syariah Paper*, 182-197.

- Mukhibad, H. (2019). The Role Of Sharia Supervisory Boards in Meeting Maqasid Syariah – Study on Islamic Banks in Indonesia. *European Journal of Islamic Finance*, 13(August), 1–10. <https://doi.org/https://doi.org/10.13135/2421-2172/3620>
- Najib, M. I. A., & Iskandar, D. D. (2022). Efficiency Analysis of Sharia Commercial Banks (BUS) in Indonesia During 2015 – 2019. *Journal of Islamic Economics Lariba*, 8(1), 33–51. <https://doi.org/10.20885/jielariba.vol8.iss1.art3>
- Nadia, S., Ibrahim, A., & Jalilah, J. (2019). Analisis Hambatan Pertumbuhan Perbankan Syariah Di Indonesia (Kajian Terhadap Perbankan Syariah Di Aceh). *Jihbiz: Global Journal of Islamic Banking and Finance.*, 1(2), 153-176.
- Peng, T.A., Pike, S. and Roos, G. (2007), “Intellectual capital and performance indicators: Taiwanese healthcare sector”, *Journal of Intellectual Capital*, Vol. 8 No. 3, pp. 538-556, doi: 10.1108/14691930710774902
- Putri, R. K., & Muid, D. (2017). Pengaruh good corporate governance terhadap kinerja perusahaan. *Diponegoro Journal of Accounting*, 6(3), 84-92.
- Putri, Y. D. D., & Gunawan, B. (2019). Pengaruh Intellectual Capital, Efisiensi Operasional, dan Islamicity Performance Index, Terhadap Profitabilitas Bank Syariah di Indonesia. *Reviu Akuntansi Dan Bisnis Indonesia*, 3(1). <https://doi.org/10.18196/rab.030135>
- Rahmawati, Imelda Dian, Hasan Ubaidillah dan Duwi Rahayu. 2 (2020). “Pengaruh Intellectual Capital dan Islamicity Performance Index Terhadap Profitabilitas Perbankan Syariah di Indonesia.” *Jurnal Ekonomi Manajemen Akuntansi* 16, No.63.
- Rahmawati, Nursakinah Bina dan Sri Handayani. (2017). “Analisis Pengaruh Karakteristik Corporate Governance Terhadap Kinerja Perusahaan.” *Diponegoro Journal Of Accounting* 6, No. 3: 3.
- Rini, Nova. “Implementasi Islamic Corporate Governance (ICG) pada Perbankan Syariah di Indonesia.” *The International Journal of Applied Business* 2, No. 1 (2018): 33.
- Rukajat, Ajat. *Pendekatan Penelitian Kuantitatif*. Yogyakarta: CV Budi Utama, 2018.
- Rahmaniar, R. (2020). Analisis Dampak Islamicity Performance Index dan Modal Intelektual terhadap Kinerja Keuangan Bank Umum Syariah di Indonesia. *Journal of Applied Islamic Economics and Finance*, 1(1), 186-199..
- Rashid, M. H. U., Ullah, M. H., & Bhuiyan, F. (2020). Shari’ah Compliance as a Matter for Financial Performance. January, *Book Chapter*. (pp. 355–371). <https://doi.org/10.4018/978-1-7998-0218-1.ch020>

- Rahmaniar, R., & Ruhadi. (2020). Analisis Dampak Islamicity Performance Index dan Modal Intelektual terhadap Kinerja Keuangan Bank Umum Syariah di Indonesia. *Journal of Applied Islamic Economics and Finance*, 1(1). <https://doi.org/10.35313/jaief.v1i1.2402>
- Rahmawati, I. D., Ubaidillah, H., & Rahayu, D. (2020). Pengaruh Intellectual Capital Dan Islamicity Performance Index Terhadap Profitabilitas Perbankan Syariah Di Indonesia. *Equilibrium: Jurnal Ekonomi-Manajemen-Akuntansi*, 16(2), 62–71. www.bcasyariah.co.id
- Rini, N. (2019). The Implementation of Islamic Corporate Governance (ICG) on Sharia Banking in Indonesia. *TIJAB (The International Journal of Applied Business)*, 2(1). <https://doi.org/10.20473/tijab.v2.i1.2018.29-38>
- Ryandono, Muhammad Nafik Hadi, dan Wahyudi, Rofiul. *Manajemen Bank Islam Pendekatan Syariah dan Praktek*. Yogyakarta: UAD Press, 2018.
- Sawir, Agnes. (2005). *Analisis Kinerja Keuangan dan Perencanaan Keuangan Perusahaan*. Jakarta: PT Gramedia Pustaka Utama
- Silalahi, Elvie Maria. (2021) *Buku Referensi Intellectual Capital Improve Your Employee Productivity and Performance*. Yogyakarta: CV Budi Utama.
- Siyoto, Sandu dan Ali Sodik. *Dasar Metodologi Penelitian*. Yogyakarta: Literasi Media Publishing, 2015.
- Stewart, T.A. (1997), *Intellectual Capital: The New Wealth of Organizations*, Nicholas Brealey Publishing, New York
- Sudirman, Indrianty. (2019). *Topik-Topik Riset Manajemen Strategi*. Bogor: PT Penerbit IPB Press.
- Supriyono. (2018). *Akuntansi Keperilakuan*. Yogyakarta: Gajah Mada University Press.
- Syurmita dan Miranda JF. (2020). “Pengaruh Zakat, Islamic Corporate Social Responsibility dan Penerapan Good Governance Bisnis Syaiah Terhadap Reputasi dan Kinerja Bank Umum Syariah di Indonesia”, *Jurnal Al-Azhar Indonesia Seri Ilmu Sosial* 1, No. 2 :89-90
- Ryandono, M. N. H., Kusuma, K. A., & Prasetyo, A. (2021). The Foundation of a Fair Mudarabah Profit Sharing Ratio: A Case Study of Islamic Banks in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(4), 329–337. <https://doi.org/10.13106/jafeb.2021.vol8.no4.0329>

- Siswanti, I. (2016). Implementasi Good Corporate Governance pada kinerja bank syariah. *hJurnal Akuntansi Multiparadigma*, 7(2), 307-321.
- Setiawan, S., Danisworo, D. S., & Dewi, R. P. K. (2021). Peran Islamicity Performance Index dalam Meningkatkan Profitabilitas Perbankan Syariah di Indonesia. *Ekombis Sains: Jurnal Ekonomi, Keuangan Dan Bisnis*, 6(1), 13–20. <https://doi.org/10.24967/ekombis.v6i1.1142>
- Tjiptohadi Sawarjuwono, & Agustine Prihatin Kadir. (2003). Intellectual Capital: Perlakuan, Pengukuran Dan Pelaporan (Sebuah Library Research). *Jurnal Akuntansi Dan Keuangan*, 5(1). <https://doi.org/10.1024/0301-1526.32.1.54>
- Utomo, Mohamad Nur. Ramah Lingkungan dan Nilai Perusahaan. Surabaya: CV Jakad Publishing Surabaya, 2019.
- Wahyuni, Sri. Kinerja Sharia Conformity and Profitability Index dan Faktor Determinan. Surabaya: Scopindo Media Pustaka, 2020.
- Weqar, F., Khan, A.M. and Haque, S.M.I. (2020), "Exploring the effect of intellectual capital on financial performance: a study of Indian banks", *Measuring Business Excellence*, Vol. 24 No. 4, pp. 511-529. <https://doi.org/10.1108/MBE-12-2019-0118>
- Yadiati, W. Gustani., dan Amrania, G. 2017. The Effect of Islamic Corporate Governance (ICG) and Islamic Corporate Social Responsibility (ICSR) Disclosures on Market Discipline with Financial Performance Used as Intervening Variables (Empirical Study on Shariah based Banks Operating in QISMUT Countries). *International Journal of Applied Business and Economic Research*, 15(24), 119-141.
- Yuningsih, A., & Alfiah, E. (2022). Ketahanan Perbankan Syariah Indonesia Terhadap Fluktuasi Kondisi Makroekonomi Dan Kondisi Fundamental Saat Pandemi Covid-19. *Al-Intaj: Jurnal Ekonomi dan Perbankan Syariah*, 8(1), 45-58.
- Zara Ananda, C., & NR, E. (2020). Pengaruh Islamic Corporate Governance Dan Islamic Corporate Social Responsibility Terhadap Kinerja Perbankan Syariah. *JURNAL EKSPLOKASI AKUNTANSI*, 2(1). <https://doi.org/10.24036/jea.v2i1.198>